Extra No. 6

©

सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. LXVII] MONDAY, MARCH 16, 2026 / PHALGUNA 25, 1947

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 16th March, 2026

No. RPB/Act-34/2025/E:- The Following Act of Parliament is republished for general information:-

Government of India
Ministry of Law and Justice
Legislative Department

New Delhi, the 11th December, 2025/Agrahayana 20, 1947 (Saka)

The following Act of Parliament received the assent of the President on the 11th December, 2025 and is hereby published for general information:-

THE CENTRAL EXCISE (AMENDMENT) ACT, 2025

No. 34 OF 2025

[11*th December,* 2025.]

An Act further to amend the Central Excise Act, 1944.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Central Excise (Amendment) Act, 2025. Short title and commencement.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of Fourth Schedule.

2. In the Central Excise Act, 1944, in the Fourth Schedule, in Section IV, for the Table occurring under the sub-heading "Supplementary Notes", the following Table shall be substituted, namely:— 1 of 1944.

'Tariff item	*Description of goods*	*Unit*	*Rate of duty*
(1)	(2)	(3)	(4)
2401	**Unmanufactured Tobacco; Tobacco Refuse**		
2401 10	- *Tobacco, not stemmed or stripped:*		
2401 10 10	--- Flue cured virginia tobacco	kg.	70%
2401 10 20	--- Sun cured country (natu) tobacco	kg.	70%
2401 10 30	--- Sun cured virginia tobacco	kg.	70%
2401 10 40	--- Burley tobacco	kg.	70%
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	70%
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	70%
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	70%
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	70%
2401 10 90	--- Other	kg.	70%
2401 20	- *Tobacco, partly or wholly stemmed or stripped:*		
2401 20 10	--- Flue cured virginia tobacco	kg.	70%
2401 20 20	--- Sun cured country (natu) tobacco	kg.	70%
2401 20 30	--- Sun cured virginia tobacco	kg.	70%
2401 20 40	--- Burley tobacco	kg.	70%
2401 20 50	--- Tobacco for manufacture of biris	kg.	70%
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	70%
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	70%
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	70%
2401 20 90	--- Other	kg.	70%
2401 30 00	- Tobacco refuse	kg.	60%
2402	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes**		
2402 10	- *Cigars, cheroots and cigarillos, containing tobacco:*		
2402 10 10	--- Cigar and cheroots	Tu	25% or Rs. 5000 per thousand whichever is higher

(1)		(2)	(3)	(4)
2402 10 20	---	Cigarillos	Tu	25% or Rs. 5000 per thousand whichever is higher
2402 20	-	*Cigarettes, containing tobacco:*		
2402 20 10	---	Other than filter cigarettes, of length not exceeding 65 millimetres	Tu	Rs. 2700 per thousand
2402 20 20	---	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Tu	Rs. 4500 per thousand
2402 20 30	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	Tu	Rs. 3000 per thousand
2402 20 40	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	Tu	Rs. 5200 per thousand
2402 20 50	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 7000 per thousand
2402 20 90	---	Other	Tu	Rs. 11000 per thousand
2402 90	-	*Other:*		
2402 90 10	---	Cigarettes of tobacco substitutes	Tu	Rs. 5000 per thousand
2402 90 20	---	Cigarillos of tobacco substitutes	Tu	14% or Rs. 5000 per thousand whichever is higher
2402 90 90	---	Other	Tu	14% or Rs. 5000 per thousand whichever is higher

(1)		(2)	(3)	(4)
2403		**Other manufactured tobacco and manufactured tobacco substitutes; "Homogenised" or "Reconstituted" tobacco; Tobacco extracts and essences**		
	-	*Smoking tobacco, whether or not containing tobacco substitute in any proportion;*		
2403 11	--	*Water pipe tobacco specified in Sub-heading Note to this Chapter:*		
2403 11 10	---	Hookah or gudaku tobacco	kg.	40%
2403 11 90	---	Other	kg.	40%
2403 19	--	*Other:*		
2403 19 10	---	Smoking mixtures for pipes and cigarettes	kg.	325%
	---	*Biris:*		
2403 19 21	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	10%
2403 19 29	----	Other	Tu	10%
2403 19 90	---	Other	kg.	22%
	-	*Other:*		
2403 91 00	--	"Homogenised" or "reconstituted" tobacco	kg.	70%
2403 99	--	*Other:*		
2403 99 10	---	Chewing tobacco	kg.	100%
2403 99 20	---	Preparations containing chewing tobacco	kg.	100%
2403 99 30	---	Jarda scented tobacco	kg.	100%
2403 99 40	---	Snuff	kg.	70%
2403 99 50	---	Preparations containing snuff	kg.	70%
2403 99 60	---	Tobacco extracts and essence	kg.	70%
2403 99 70	---	Cut-tobacco	kg.	10%
2403 99 90	---	Other	kg.	125%
2404		**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body**		
	-	*Products intended for inhalation without combustion*		

(1)		(2)	(3)	(4)
2404 11 00	--	Containing tobacco or reconstituted tobacco	kg.	100%
2404 12 00	--	Other, containing nicotine	kg.	…..
2404 19 00	--	Other	kg.	100%
	-	*Other:*		
2404 91 00	--	For oral application	kg.	…..
2404 92 00	--	For transdermal application	kg.	…..
2404 99 00	--	Other	kg.	…..’.

Sd/-

DR. RAJIV MANI,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

Sd/-

K. M. LALA,

Secretary to Government.

Signature Not Verified
Signed by : BHOLUSINGH G THAKUR
Senior Manager
Government Central Press, Gandhinagar
Date : 2026.04.02 21:49:15 IST